

(1) by a payor other than a fiduciary or S corporation and by an employer:

(i) on the basis of each weekly, 2-week, semimonthly, or monthly regular period of payment; or

(ii) if there is no regular period of payment as specified in subitem (i) of this item, on a daily basis;

(2) by a payor who is a fiduciary, on a quarterly basis; and

(3) by a payor who is an S corporation, on or before the date on which the S corporation is required under this title to file an income tax return.

10-910.

(D) A PERSON WHO IS ENTITLED TO RECEIVE A PAYMENT SUBJECT TO WITHHOLDING OF WINNINGS DERIVED FROM WAGERING SHALL COMPLETE, UNDER OATH, AND GIVE TO THE PAYOR A WITHHOLDING CERTIFICATE THAT CONTAINS THE NAME, ADDRESS, STATE OF RESIDENCE, AND TAXPAYER IDENTIFICATION NUMBER OF:

(1) THE PERSON WHO IS TO RECEIVE THE PAYMENT; AND

(2) EACH PERSON ENTITLED TO ANY PORTION OF THE PAYMENT.

10-911.

(a) Each employer OR PAYOR OF WINNINGS DERIVED FROM WAGERING required under § 10-906 of this subtitle to withhold income tax for an employee OR A PERSON WHO RECEIVES WINNINGS DERIVED FROM WAGERING shall prepare a statement that shows for the previous calendar year:

(1) the name of the employer OR PAYOR;

(2) the name of the employee-- OR PERSON WHO RECEIVES THE WINNINGS;

(3) the total amount that the employer paid to the employee as wages OR THE TOTAL AMOUNT THAT THE PAYOR HAS PAID TO THE PERSON;

(4) the total amount of tips that the employee reported;

(5) the total amount of income tax that has been withheld under this subtitle;